

ANNUAL REPORTS

OF THE

OFFICERS

OF THE

Town of Lyme

NEW HAMPSHIRE

For The

Year Ending December 31

1949

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Library Trustees

MARTHA E. LAMPHERE	MARGARET PUTNAM
RALPH W. BALCH	PAULINE WHITTEMORE
JULIA MAYO	FLORENCE SESSLER
ALVIN D. THAYER	GUY E. NICHOLS
LAURA GEIGER	

Budget Committee

RALPH A. LAMPHERE	FRANK T. GREGORY
GRANT P. BALCH	RALPH W. BALCH
EUGENE C. PUSHEE	WILLIAM F. PUTNAM
ROYAL E. WEEDEN	EARL C. PERKINS
EVERETT B. RICH	

School Board

CARROLL H. WASHBURN	REXFORD MOULTON
ARTHUR E. DERBY	

WHERE YOUR TAX DOLLAR WENT IN 1949

Schools	58.2c
Highways	16.8c
County Tax	4.6c
Taxes bought by the town	4.1c
Bonded Debt	3.0c
Town Officer's Salaries	2.5c
Old Age Assistance and Town Poor	2.4c
Misc. including Bounties, Dump, Memorial Day, Concerts, Audit, Town Lines, Advertising	1.6c
Capital Reserve	1.5c
Town Officer's expenses, elections, Town Re- ports and Town Buildings	1.4c
Fire and Police	1.3c
Library	1.2c
Cemeteries	.9c
Interest	.5c
	<hr/>
	\$1.00

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Lyme in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Church Hall in said Lyme on Tuesday, the fourteenth day of March, next at nine of the clock in the forenoon, to act upon the following subjects:

- Art. 1. To choose all necessary Town Officers for the year ensuing.
- Art. 2. To see what action the Town will take upon the budget submitted by the Budget Committee.
- Art. 3. To see what compensation the Town will allow its officers and what price will be paid for work on the highways for the ensuing year.
- Art. 4. To see if the Town will vote to allow a discount on all taxes paid before November 1, 1950 at the same rate as the Town pays for money borrowed in anticipation of taxes.
- Art. 5. To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes the ensuing year.
- Art. 6. To see if the Town will raise and appropriate the sum of four hundred dollars (\$400.) for control of White Pine Blister Rust. (Without recommendation of the Budget Committee.)
- Art. 7. To see if the Town will raise and appropriate the sum of one hundred sixty dollars. (\$160.) for an audit to be made by the State Tax Commission. (Without recommendation of the Budget Committee.)

- Art. 8. To see if the Town will raise and appropriate the sum of one thousand seven hundred dollars (\$1,700.) for the purchase of a bulldozer blade for the town tractor. (Without recommendation of the Budget Committee).
- Art. 9. To see if the Town will raise and appropriate the sum of one thousand five hundred dollars (\$1,500.) for the purchase of a new fire truck chassis. (Without recommendation of the Budget Committee.)
- Art. 10. To see if the Town will raise and appropriate the sum of one hundred dollars (\$100.) for the Dartmouth-Lake Sunapee Region Association. (Without recommendation of the Budget Committee.)
- Art. 11. To see if the Town will raise and appropriate the sum of two thousand dollars (\$2,000.) toward replacement of the bridge at Lon Pike's. Said sum to be laid aside under the provisions of the Capital Reserve Act until such time as enough money is available to complete the bridge. (Recommended by the Budget Committee.)
- Art. 12. To transact any other business that may legally come before this meeting.
Given under our hands and seal, this seventeenth day of February, in the year of our Lord nineteen hundred and fifty.

CHESTER A. HOBBS
SARGENT GOODHUE
HENRY S. PUSHEE

Selectmen of Lyme

A true copy of Warrant — Attest:

CHESTER A. HOBBS
SARGENT GOODHUE
HENRY S. PUSHEE

Selectmen of Lyme

BUDGET OF THE TOWN OF LYME

Estimates of Revenue and Expenditures for the Ensuing
Year January 1, 1950 to December 31, 1950
Estimated and Actual Revenue, Appropriations and Ex-
penditures of the Previous Year January 1, 1949 to
December 31, 1949

SOURCE OF REVENUE

From State:

Interest and Dividends Tax			
Railroad Tax			
Savings Bank Tax			
For Fighting Forest Fires			
Reimbursement a/c Old Age Assistance			
Class 5 Highways			
	Estimated Revenue Previous Year 1949	Actual Revenue Previous Year 1949	Estimated Revenue Ensuing Year 1950
	\$1,558.02	\$ 1,805.70	\$1,805.70
	1,113.36	1,182.41	1,182.41
	32.90	37.35	37.35
		27.81	
		294.57	
	868.40	868.40	868.40

From Local Sources Except Taxes:

Dog Licenses			
Interest Received on Taxes and Deposits			
Income of Departments:			
(a) Highway, including rental of equipment			
(b) Fire Department			
Motor Vehicle Permit Fees			
Sale of Town Property			
Cash Surplus			
	130.00	54.20	
		424.00	
	2,000.00	2,893.16	2,800.00
		50.00	
	3,066.28	3,066.28	465.24

From Local Taxes Other Than Property Taxes:

(a) Poll Taxes—Regular @ \$2			
(b) National Bank Stock Taxes			
	770.00	820.00	820.00
	13.00	13.00	13.00

Total Revenues From All Sources Except Property Taxes

	\$9,551.96	\$11,648.04	\$8,342.10
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PURPOSES OF EXPENDITURES	Appropriations Previous Year 1949	Actual Expenditures Previous Year 1949	Appropriations Recommended by Budget Com- mittee, 1950	Appropriations Submitted With- out Recommen- dation of Budget Com- mittee, 1950
Current Maintenance Expenses:				
General Government:				
Town Officers' Salaries	\$ 1,700.00	\$ 1,695.75	\$ 1,800.00	
Town Officers' Expenses	350.00	439.70	400.00	
Election and Registration Expenses	50.00	53.50	180.00	
Expenses Town Hall & Other Town Bldgs.	325.00	256.64	175.00	
Protection of Persons and Property:				
Police Department	50.00	64.80	50.00	
Fire Department	800.00	799.74	800.00	
Blister Rust				400.00
Health:				
Health Department, Including Hospitals	200.00	200.00	200.00	
Town Dump and Garbage Removal	100.00	20.00	100.00	
Highways and Bridges:				
Town Maintenance — Summer	6,000.00	6,022.17	6,000.00	
Town Maintenance — Winter	3,000.00	3,127.37	3,000.00	
Street Lighting	585.00	585.00	585.00	
General Expenses of Highway Department	200.00	127.53	150.00	
Town Road Aid	800.00	795.88	797.14	

	Estimated Revenue Previous Year 1949	Actual Revenue Previous Year 1949	Estimated Revenue Ending Year 1950	Appropriations Submitted With- out Recommendation of Budget Com- mittee, 1950
Libraries:	800.00	880.00	800.00	
Public Welfare:				
Town Poor	300.00	195.23	300.00	
Old Age Assistance	1,425.00	1,419.66	1,600.00	
Patriotic Purposes:				
Memorial Day and Veterans' Associations	85.00	90.00	85.00	
Recreation:				
Parks and Playgrounds Incl. Band Concerts	200.00	173.00	200.00	
Public Sedvice Enterprises:				
Cemeteries	400.00	561.95	250.00	
Town Reports	225.00	215.96	215.00	
Unclassified:				
Audit	125.00	160.56	160.00	160.00
Advertising and Regional Associations	100.00	100.00	100.00	100.00
Interest:				
On Temporary Loans	50.00	59.32	60.00	
On Bonded Dept	262.50	262.50	227.50	

Highways and Bridges:

Culverts	500.00	492.84	500.00
Snow fence	100.00	110.37	
Town lines	150.00	102.43	200.00
Bulldozer blade			1,700.00
Fire Truck			1,500.00

Payment on Principal of Debt:

(a) Bonds	2,000.00	2,000.00	2,000.00
(c) Payment to Capital Reserve Funds	1,000.00	1,000.00	2,000.00
County Taxes	2,500.00	3,089.45	2,946.44
School Taxes	38,941.69	38,941.69	

TOTAL EXPENDITURES

\$63,474.19 63,963.04 \$25,621.08

RALPH A. LAMPHERE	EARL C. PERKINS
GRANT P. BALCH	RALPH W. BALCH
EUGENE C. PUSHEE	EVERETT RICH
WILLIAM F. PUTNAM	ROYAL E. WEEDEN
SARGENT GOODHUE	FRANK T. GREGORY
CARROLL H. WASHBURN	Budget Committee

INVENTORY OF TOWN OF LYME 1949

Land and Buildings		\$749,388.00
Growing Wood and Timber		43,100.00
Electric Plants		18,282.00
Horses	143	11,860.00
Oxen	6	700.00
Cows	657	76,610.00
Other neat stock	174	16,755.00
Sheep and Goats	59	590.00
Hogs	2	70.00
Fowls	3,775	4,714.00
Portable mills, road machinery etc.	9	18,900.00
Boats and Launches	8	200.00
Wood and Lumber		12,250.00
Gasoline Pumps and Tanks	12	1,575.00
Aqueducts	1	1,200.00
Mills and Machinery	2	1,000.00
Stock in Trade	5	19,150.00
Total Valuation		<hr/> \$976,344.00

Exclusive of Soldiers exemptions and Exemptions to Blind	924,114.00
Poll Taxes 450	900.00
National Bank Stock Taxes	13.00
Average rate of taxation per One Hundred	5.82
Amount of Property Valuation Exempted to Veterans	51,230.00
Amount of Property Valuation Exempted to Blind	1,000.00
Number of Veterans who receive Property Exemption	56
Number of Veterans Exempted from Poll Tax	64

APPROPRIATIONS AND TAXES ASSESSED

Town Officers Salaries	\$ 1,700.00
Town Officers Expenses	350.00
Election and Registration Expenses	50.00
Town Hall and Buildings	325.00
Police Department	50.00
Fire Department	800.00
Health Department including Dump	300.00
Town Road Aid	800.00
Town Maintenance	9,000.00
Street Lighting	585.00
General Expense of Highway Department	200.00
Snow Fence	100.00
Metal Culverts	500.00
Libraries	800.00
Old Age Assistance	1,425.00
Town Poor	300.00
Memorial Day	85.00
Parks, Playgrounds, Band Concerts	200.00
Running Town Lines	150.00
Cemeteries	400.00
Town Reports	225.00
Audit	125.00
Advertising and Regional Associations	100.00
Interest	312.50
Payments on Principal of Debt	2,000.00
County Tax	2,500.00
School Tax	38,941.69
Capital Reserve Fund	1,000.00
	<hr/>
Total Town and School Appropriations	\$63,324.19

Estimate Revenues and Credits

Interest and Dividends Tax	\$ 1,558.02
Railroad Tax	1,113.36
Savings Bank Tax	32.90
Class V Highways	868.40
Motor Vehicle Permits	2,000.00
Rent of Town Property	130.00
Cash Surplus	3,066.28
	<hr/>
Total Revenues and Credits	8,768.96
Total Appropriation	\$63,324.19
Less Credits	8,768.96
	<hr/>
	54,555.23
Plus Overlay	1,440.52
	<hr/>
	55,995.75
Less Polls at \$2.00	900.00
	<hr/>
Amount to be raised by Property Taxes	\$55,095.75

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

FISCAL YEAR ENDING DECEMBER 31, 1949

Title of Appropriation	Amount	Receipts and Reimbursements	Total Amount Available	Expenditures	Unexpended Balance	Overdrafts
Town Officers' Salaries	\$ 1,700.00	\$	1,700.00	1,695.75	4.25	
Town Officers' Expenses	350.00		350.00	439.70		89.70
Election and Registration Expense	50.00		50.00	53.50		3.50
Expense of Town Buildings	325.00		325.00	256.64	68.36	
Police Department	50.00		50.00	64.80		14.80
Fire Department	800.00	424.00	1,224.00	799.74	424.26	
Hospital	200.00		200.00	200.00		
Town Dump	100.00		100.00	20.00	80.00	
Highways and Bridges						
Summer and Winter Maintenance	9,000.00	54.20	9,054.20	9,149.54		95.34
Street Lighting	585.00		585.00	585.00		
General Expense Highways	200.00		200.00	127.53	72.47	
Town Road Aid	800.00		800.00	795.88	4.12	
Culverts	500.00		500.00	492.84	7.16	
Snow Fence	100.00		100.00	110.37		10.37
Capital Reserve Fund for Bridge	1,000.00		1,000.00	1,000.00		
Library	800.00		800.00	800.00		
Town Poor	300.00		300.00	195.23	104.77	
Old Age Assistance	1,425.00	294.57	1,719.57	1,419.66	299.91	
Memorial Day	85.00		85.00	90.00		5.00
Parks and Playgrounds	100.00		100.00	73.00	27.00	
Band Concerts	100.00		100.00	100.00		

Title of Appropriation	Amount	Receipts and Reimbursements	Total Amount Available	Expenditures	Unexpended Balance	Overdrafts
Cemeteries	400.00	578.14	978.14	561.95	416.19	
Audit	125.00		125.00	160.56		35.56
Town Reports	225.00		225.00	215.95	9.04	
Advertising	100.00		100.00	100.00		
Town Lines	150.00		150.00	102.43	47.57	
Interest on Temporary Loans	50.00		50.00	59.32		9.32
Interest on Bonded Debt	262.50		262.50	262.50		
Payment on Bonded Debt	2,000.00		2,000.00	2,000.00		
County Tax	2,500.00		2,500.00	3,089.45		589.45
School Funds	38,941.69		28,678.54	20,000.00	*18,941.69	
					1,565.10	853.04
					Net Balance	\$712.06

* Not included in balance total

BALANCE SHEET

Assets

Cash in the hands of the Treasurer		\$19,406.93
Due from State:		
Bounties for 1949	\$ 154.25	
Forest Fires	9.96	
	<hr/>	164.21
Capital Reserve Funds:		
For Bridge near residence of Lon Pike	\$1,000.00	1,000.00
Unredeemed Taxes:		
Levy of 1949	\$2,637.79	
Levy of 1948	1,194.77	
Levy of 1947	626.53	
	<hr/>	4,515.45
Uncollected Taxes:		
Levy of 1949	157.73	157.73
Total Assets		<hr/> \$25,244.32
Excess of Liabilities		8,697.37
Grand Total		<hr/> \$33,941.69
Net Debt December 31, 1948		\$10,871.27
Net Debt December 31, 1949		8,697.37
		<hr/>
Decrease of Debt		\$ 2,173.90

Liabilities

Due to School Districts:		
Balance of Appropriation		\$18,941.69
Capital Reserve Funds		1,000.00
Bonded Debt		14,000.00
		<hr/>
Total Liabilities		\$33,941.69

**STATEMENT OF BONDED DEBT SHOWING
ANNUAL MATURITIES OF PRINCIPAL
AND INTEREST**

Refunding Bonds — 1941

Interest Rate — 1 $\frac{3}{4}$ %

Amount of Original Issue	\$34,000.00
Date of Issue	July 1, 1941
Principal Maturity Date	July 1
Interest Payable Dates	January 1 and July 1
Annual Maturities	1942 to 1945 — \$3,000.00
	1946 to 1956 — 2,000.00

Payable at Dartmouth National Bank, Hanover, N. H.

Date Due	Amt. of Bonds	Interest	Total
January 1, 1950		\$ 122.50	\$ 122.50
July 1, 1950	\$ 2,000.00	122.50	2,122.50
January 1, 1951		105.00	105.00
July 1, 1951	2,000.00	105.00	2,105.00
January 1, 1952		87.50	87.50
July 1, 1952	2,000.00	87.50	2,087.50
January 1, 1953		70.00	70.00
July 1, 1953	2,000.00	70.00	2,070.00
January 1, 1954		52.50	52.50
July 1, 1954	2,000.00	52.50	2,052.50
January 1, 1955		35.00	35.00
July 1, 1955	2,000.00	35.00	2,035.00
January 1, 1956		17.50	17.50
July 1, 1956	2,000.00	17.50	2,017.50
Totals Payable at Maturity	\$14,000.00	\$980.00	\$14,980.00

SCHEDULE OF TOWN PROPERTY

Library:	
Land and Building	\$15,000.00
Furniture and Equipment	4,500.00
Police Department:	
Land and Building	200.00
Fire Department:	
Land and Building	2,500.00
Equipment	5,000.00
Highway Department:	
Land and Building	1,000.00
Equipment	6,500.00
Schools:	
Land and Buildings	15,000.00
Equipment	3,000.00
Herbert H. and George W. Barnes:	
Free Bed Fund	10,000.00
	<hr/> \$62,700.00

REPORT OF THE TOWN CLERK

Received for Automobile Permits:	
17 — 1948 Permits	\$ 44.82
519 — 1949 Permits	2,837.41
4 — 1950 Permits	10.93
	<hr/> \$2,893.16
Received for Dog Licenses:	
181 — Dogs	\$411.15
3 — Kennels	57.00
	<hr/>
	\$ 468.15
Less Clerk's Fees	36.80
	<hr/> 431.35
Total Receipts	\$3,324.51
Total Remittances to Treasurer	\$3,324.51

TAX COLLECTOR'S REPORT

Levy of 1949

Dr.

Taxes Committed to Collector:

Property Taxes	\$55,095.75
Poll Taxes	900.00
<hr/>	
Total Warrant	\$55,995.75

Added Taxes:

Property Taxes	168.78
Poll Taxes	26.00
Interest Collected	164.67
<hr/>	
Total Debits	\$56,355.20

Cr.

Remittances to Treasurer:

Property Taxes	\$54,494.76
Poll Taxes	730.00
Interest Collected	164.67
Discount Allowed	320.46

Uncollected Taxes as per Collector's List:

Property Taxes	449.31
Poll Taxes	196.00
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Total Credits	\$56,355.20
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Remitted to the Treasurer during the year for

1949	\$55,517.19
1948	260.26
1947	4.83
Previous years	73.28
<hr/>	
Total	\$55,855.56

REPORT OF THE TREASURER

Receipts

Current Revenue:

From Local Taxes:

Willis B. Claflin see report of the Tax Collector	\$55,855.56	
National Bank Stock Tax	13.00	
	<hr/>	\$55,868.56

From State:

Bounties for 1948	\$ 147.50	
Savings Bank Tax	37.35	
Railroad Tax	1,182.41	
Interest and Dividend Tax	1,805.70	
For Maintenance of Class 5 Highways	868.40	
	<hr/>	4,041.36

From Local Sources Except Taxes:

Dartmouth National Bank, short term notes	\$ 7,000.00	
Town Clerk (see report of Town Clerk)	3,324.51	
Chester A. Hobbs, funds for general expense of Cemeteries for 1948	72.51	
	<hr/>	10,397.02

Total Receipts	\$70,306.94
Cash on hand, January 1, 1949	13,820.93
	<hr/>
Grand Total	\$84,127.87

Payments

Current Maintenance Expenses:

1.	Town Officers' Salaries	\$ 1,695.75	
2.	Town Officers' Expenses	439.70	
3.	Election Expense	53.50	
4.	Expense of Town Buildings	256.64	
		<hr/>	\$ 2,445.59

Protection Of Persons and Property:

5.	Police Department	\$ 64.80	
6.	Fire Department	291.20	
7.	Forest Fires	56.73	
8.	Bounties	154.25	
27.	Expense of Dogs	42.75	
		<hr/>	609.73

Health:

9.	Hospital	\$ 200.00	
9.	Town Dump	20.00	
		<hr/>	220.00

Highways and Bridges:

10.	Town Road Aid	\$ 795.88	
11.	Town Road Maintenance	9,045.34	
12.	General Expense of Highways	127.53	
13.	Culverts	492.84	
14.	Snow Fence	110.37	
15.	Street Lights	585.00	
		<hr/>	11,156.96

Library:

16.	Converse Free Library	\$ 800.00	800.00
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Public Welfare:

17.	Town Poor	\$ 195.23	
18.	Old Age Assistance	1,125.09	
		<hr/>	1,320.32

Patriotic Purposes:

19. Memorial Day Exercises	\$	90.00	90.00
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Public Service Enterprises:

20. Parks and Playgrounds	\$	73.00	
21. Band Concerts		100.00	
22. Cemeteries		56.32	
23. Advertising & Regional Expense		100.00	
26. Town Reports		215.96	
		<hr/>	545.28

Indebtedness:

24. Refunding Bonds & notes	\$	9,000.00	9,000.00
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Interest:

25. Bonds and Notes		321.82	321.82
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Miscellaneous:

28. Town Lines	\$	102.43	
29. Audit		160.56	
30. Capital Reserve Fund		1,000.00	
31. Other Governmental Ex- pense		36,948.25	
		<hr/>	38,211.24
Total Payments			\$64,720.94
Cash on hand, January 1, 1950			19,406.93
			<hr/>
Grand Total			\$84,127.87

DETAIL STATEMENT OF PAYMENTS

Detail 1 — Salaries

Chester A. Hobbs, Selectman	\$	245.00
Sargent Goodhue, Selectman		243.50
Henry S. Pushee, Selectman		198.76
Willis B. Claffin, Tax Collector		624.33
Elbridge Jenks, Fence Viewer		2.50
Herbert I. Perkins, Fence Viewer		2.50
Pearl M. Dimick, Clerk and Treasurer		379.16
		<hr/>
		\$ 1,695.75

Detail 2 — Officers' Expense and Supplies

Chester A. Hobbs, Selectman	\$	14.74
Sargent Goodhue, Selectman		49.81
Henry S. Pushee, Selectman		2.82
Willis B. Claffin, Tax Collector		96.95
Herbert I. Perkins, Fence Viewer		1.44
Wheeler & Clark, Supplies		10.73
Brown & Saltmarsh, Supplies		22.14
Sargent Brothers, Supplies		28.00
Rich Brothers, Postage and Supplies		26.45
New England Tel & Tel. Co., Service		56.90
Anna Proctor, Transfers		.60
F. J. Shores, Recordings		14.96
Association Dues		6.00
Branham Pub. Co., Automobile		
Reference book		4.00
R. W. Balch, Officers' Bonds		93.50
Cory-Hewitt Press, Printing		7.16
Hanover Gazette, printing notices		2.10
Dartmouth Nat'l Bank, Service charges		1.40
		<hr/>
		439.70

Detail 3 — Election & Registration Expense

Charles R. Jackman, Ballot Clerk	\$	31.00
Harry Elliott, Supervisor		7.50
Arthur B. Chesley, Supervisor		7.50
Harold C. Webb, Supervisor		7.50
		<hr/>
		53.50

Detail 4 — Expense of Town Buildings

G. E. Nichols, Screen for Legion Hall	\$ 8.20	
D. M. Pond & Son, Expense	1.54	
Sargent Goodhue, Labor	6.00	
Chester Hobbs, Labor	2.50	
Henry S. Pushee, Legion Hall	223.40	
Lyne Congo Church, Rent of Hall	15.00	
	<hr/>	256.64

Detail 5 — Police Department

Central Vt. P. S. Corp., Light	\$ 13.00	
Harry P. Franklin, Services	41.80	
Herbert Perkins, Services	10.00	
	<hr/>	64.80

Detail 6 — Fire Department

Charles C. Pike, Treas. (See report of Volunteer Fire Dept.)	\$699.00	
Frank Bailey, Services	9.90	
Willis B. Clafin, Services	6.30	
	<hr/>	715.20
Reimbursed by:		
Town of Thetford		
use of equipment	\$334.00	
B. A. Tilden,		
use of equipment	90.00	
	<hr/>	424.00
Net Expense	<hr/>	291.20

Detail 7 — Forest Fires

Frank H. Bailey,		
general expense	\$ 75.54	
N. H. Forestry, equipment	9.00	
	<hr/>	84.54
Reimbursed by State Forestry Dept.	27.81	
Net Expense	<hr/>	56.73

Detail 8 — Bounties

Chester A. Hobbs	\$	125.75	
Sargent Goodhue		13.50	
Henry S. Pushee		15.00	
		<hr/>	154.25

Detail 9 — Health

Hitchcock Memorial Hospital	\$	200.00	
Henry S. Pushee, Town Dump		20.00	
		<hr/>	220.00

Detail 10 — Town Road Aid

See Report of State Highway Dept.	795.88	795.88
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Detail 11 — Town Road Maintenance

See Report of Highway Agent	\$	9,149.54	
Reimbursed by:			
Miller Auto Co.,			
Tractor Grouzers	\$	50.00	
Dartmouth Outing Club,			
plowing snow		29.20	
Town of Dorchester,			
plowing snow		25.00	
		<hr/>	104.20
Net Expense		<hr/>	9,045.34

Detail 12 — General Expense of Highways

Mrs. Mary Pushee, water rent	\$	3.00	
Ralph W. Balch, insurance		38.13	
N. E. Metal Culvert Co., supplies		86.40	
		<hr/>	127.53

Detail 13 — Culverts

New England Metal Culvert Co.	\$	492.84	492.84
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Detail 14 — Snow Fence

Dubl-Test Supply Co., snow fence	\$	110.37	110.37
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Detail 15 — Street Lights

Central Vt. Public Service Corp. lights	\$ 585.00	585.00
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Detail 16 — Library

Mrs. Martha Lamphere, Treasurer (see Library Report)	\$ 800.00	800.00
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Detail 17 — Town Poor

Ruggles Store, supplies	\$ 42.00	
Town of Littleton, supplies	22.00	
Chester A. Hobbs, supplies	34.65	
Henry S. Pushee, supplies	5.00	
Fifield's Store, supplies	6.05	
J. & C. Dept. Store, supplies	3.56	
Style Shop, supplies	3.97	
Grafton County Farm, hospital service	78.00	
	<hr/>	195.23

Detail 18 — Old Age Assistance

State of New Hampshire	\$ 1,419.66	
Reimbursed by:		
State of N. H.	294.57	
	<hr/>	1,125.09

Detail 19 — Patriotic Purposes

McLure's Student Band, Memorial Day	60.00	
Chapman's Pharmacy, flags	30.00	
	<hr/>	90.00

Detail 20 — Parks & Playgrounds

Henry S. Pushee, services and expense		73.00
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Detail 21 — Band Concerts

McLure's Student Band, band concerts	\$ 100.00	100.00
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Detail 22 — Cemeteries

Henry S. Pushee, labor	\$466.80		
Perley G. Ward, cleaning and repairing stones	88.75		
Grant P. Balch, labor	6.40		
		<hr/>	561.95
Reimbursed by:			
Income of Trust Funds	240.57		
Trust Funds, unallocated	260.06		
John J. Sheehan, for general expense	3.00		
Florence Brockway, special lot	2.00		
		<hr/>	505.63
Net Expense		<hr/>	56.32

Detail 23 — Advertising & Regional Expense

Dartmouth-Lake Sunapee Regional Asso.	100.00	100.00
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Detail 24 — Indebtedness

Two \$1,000.00 Bonds mat- uring July 1, 1949	\$ 2,000.00	
Dartmouth National Bank, Short term notes	7,000.00	
	<hr/>	9,000.00

Detail 25 — Interest

Dartmouth National Bank, Interest on Bonds	\$ 262.50	
Dartmouth National Bank, in- terest on short term notes	59.32	
	<hr/>	321.82

Detail 26 — Town Reports

Cory-Hewitt Press, printing	\$ 206.40	
Rich Brothers, postage	3.16	
Henry S. Pushee, postage	6.40	
	<hr/>	215.96

Detail 27 — Expense of Dogs

Wheeler and Clark, license blanks and tags	\$ 19.79	
Herbert I. Perkins, Dog Constable	22.96	
	<hr/>	42.75

Detail 28 — Town Lines

Henry S. Pushee, labor	20.00	
Sargent Goodhue, labor and expense	31.30	
Francis R. Drury, services as surveyor	51.13	
	<hr/>	102.43

Detail 29 — Audit

Division of Municipal Accounting, audit	\$ 160.56	160.56
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Detail 30 — Capital Reserve Fund

Dartmouth Savings Bank	\$ 1,000.00	1,000.00
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Detail 31 — Other Governmental Expenses

Harry S. Huckins, Treas., County Tax	\$ 3,089.45	
Mildred M. Grant, Treas., School Appropriation	31,093.25	
Taxes bought by the Town	2,765.55	
	<hr/>	36,948.25
TOTAL PAYMENTS		<hr/> \$64,720.94

REPORT OF HIGHWAY AGENT

Summer Maintenance

Chester D. Pike Road Agent, Labor	
Truck, Tractor, Gravel, etc.	\$ 1,213.92
Charles C. Pike, labor	376.20
Frank Cutting, labor	419.70
Walter J. Piper, labor	879.30
Ed Bailey, garage work	20.37
Lewis Simmons, labor	594.30
Earl Pike, labor	382.04
Rich Bros., supplies	7.00
Internal Revenue Tax	56.70
William Thompson, labor with team	57.00
Ray Road, equipment, repairs	37.15
Dartmouth National Bank service charge	.30
E. Shipiro, steel bridge stringers	333.90
Hathorns Inc., repairs	25.54
Dan Thompson, labor	1.20
Raymond Balch, labor	20.40
Fred Dunbar, labor	12.80
Gerald Hewes, labor	30.30
Charles Hewes, labor	2.70
State of N. H., Tar	284.04
H. G. Sevigny, plank	113.10
Perley Ward, labor	8.80
Roy Balch, labor	11.20
Martin Camp, labor	11.20
Horace Pike, labor	11.70
Justin Norris, labor	61.550
Sargent Goodhue, labor	56.00
N. E. Metal Culvert Co., culverts	103.60
Howard DeGoosh, labor with team	23.50
George Burgess, labor	24.00
Roy Abbott, labor and truck	172.50
Central Vt. Pub. Service, lights	11.58
Leonard Wing, labor	2.40
Leo Jenks, bridge plank	232.81
Guy Nichols, Gas, oil, etc.	44.23
Gulf Oil Co., fuel oil	108.09
Miller Auto Co., repairs on tractor	50.35
Clayton Hadlock, power shovel	48.40

Hanover Hardware, paint	14.10
Jack Brady, labor with team	11.50
Zelma Bates, labor with truck	77.50
Jasper Day, plowing	10.00
William Horton, labor	8.80
Leon Waterbury, labor	12.00
Sears Roebuck, gate	25.42
Total	<hr/> \$ 6,022.17

Winter Maintenance

Chester D. Pike, labor and truck	\$ 716.13
Charles C. Pike, labor	373.95
Frank Cutting, labor	153.10
Walter J. Piper, labor	563.85
Ed Bailey, labor and supplies	21.22
Roger Jenks, plowing snow	367.95
Stanley Jenks, labor	52.00
Earl Pike, labor	132.80
Rich Bros., supplies	3.70
Internal Revenue	12.40
Wm. H. Thompson, labor	6.00
Lyme Garage, supplies	6.90
Noble Belisle, parts	47.12
Bank service	2.30
International Salt	57.60
A. E. Derby, labor	2.40
Perry Goodell, gravel	37.80
Wendal Dennis, gravel	30.00
Weymouth Pike, labor	2.40
N. H. Treasurer, tax	7.00
Central Vt. Public, lights	3.00
R. D. Small, labor	5.70
Guy Nichols, supplies	4.53
Gulf Oil	38.71
Miller Auto, repairs	47.34
Leon Waterbury, labor	12.00
Trumbull Nelson Co.	6.42
Lon C. Pike, labor	82.40
Lewis Simmons, labor	52.50
Leo Jenks, plank	90.84
R. C. Abbott, truck, shovel and repairs	72.25
Edward Jenks, labor	6.80
Richard Jenks, labor	1.60
Jasper Day, plowing snow	50.00
Don Eaton, wind shield for tractor	2.00
Donald Bean, labor	2.40
Total	\$ 3,127.37

ROAD AGENT'S REPORT

We did the usual amount of work with road machine and went over a good part of the road the second time.

We put in about \$600 dollars worth of metal culvert pipe, which was about the same amount as last year.

I think it would be a good thing if we could get the same amount this year, as there are quite a few culverts to be built over this year. If we could keep this up for a few years, we wouldn't have a lot of wooden culverts rotting out each year and that would be a saving in the long run.

We had two large bridges to build over out of our regular money so had to cut something short, didn't do quite as much cutting bushes as I wanted for one thing.

It cost about \$900.00 to fix the two bridges, plank stringers and all.

I think it would be a good thing if we could buy a bull dozer blade for the tractor and make the roads wider in some places and make it better for plowing snow etc.

I think the blade would cost around \$1,800.00, and I think it would pay for itself in a few years. I also think it would pay to have some kind of a sander to sand roads in winter.

T. R. A.

We had \$3,984.43 for this item. We put on 4,035 yards of gravel on the road for \$2,608.90 which figures about 65 cents per yard. \$922.20 was spent getting the road ready for the gravel and \$426.68 for culvert pipe.

CHESTER D. PIKE,
Road Agent

Report of the Trust Funds of the Town of Lyme on December 31, 1949

Showing the Purpose for Which each Fund was Created and Disposition of Same

Date of Creation	Name of Donor	How Invested	Am't of Prin.	Rate Int. %	Income on Hand Beginning Year	Income During Year	Expended During Year	Balance of Inc. on Hand End Year
1903	Betsey Tinkham—Cyrus N. Philbrook	Savings Bank	100.00	2%	2.01	50	2.01	50
1905	Nancy Dimick — Executor	Savings Bank	25.00	2%		1.00	1.00	
1907	Mary Warren — Executor	Savings Bank	50.00	2%		1.00	1.00	
1908	Clarinda and Alfred Davis — Charles A. Davis	Savings Bank	75.00	2%		1.50	1.50	
1913	Thomas W. Baker — Sarah A. Baker	Savings Bank	90.67	2%	2.26	1.86	4.12	
1913	Walter G. Piper — Executor	Savings Bank	100.00	2%	9.79	2.21	2.21	9.79
1915	Freeman P. Holt — Mrs. Roswell Fox	Savings Bank	50.00	2%		1.00	1.00	
1915	Isaac P. Holt — Herbert H. Holt	Savings Bank	50.00	2%		1.00	1.00	
1915	John N. Holt — Herbert H. Holt	Savings Bank	50.00	2%		1.00	1.00	
1915	George Swan — Herbert H. Holt	Savings Bank	50.00	2%		1.00	1.00	
1915	Dr. Cyrus & Dea. Irenus Hamilton — A. K. Hamilton	Savings Bank	200.00	2%	14.24	4.30	4.30	14.24
1915	Samuel F. Ball & Elisha Ball — S. F. & Lestina Ball	Savings Bank	200.00	2%	10.23	4.22	4.22	10.23
1916	Edson Blaisdell — Mrs. Edson Blaisdell	Savings Bank	50.00	2%		1.00	1.00	
1917	Leroy W. Emery — Leroy W. Emery	Savings Bank	100.00	2%	10.40	2.22	3.62	9.00
1917	Benj. T. Washburn — Katherine Washburn	Savings Bank	100.00	2%	2.58	2.06	4.64	
1918	Harris Allen — Mrs. Roswell Fox	Savings Bank	25.00	2%		50		
1918	Lyme School Note	Savings Bank	2,788.79	2%		56.04	56.04	
1918	William H. Dimick — Executor	Savings Bank	50.00	2%		1.00	1.00	
1918	Capt. David Turner — Mrs. Julia Fitch & F. Turner	Savings Bank	125.00	2%	7.41	2.66	3.66	6.41
1918	David Turner — Frank Turner	Savings Bank	125.00	2%	7.41	2.66	3.66	6.41
1919	A. C. & C. G. Walker — S. G. & R. T. Walker	Savings Bank	200.00	2%	.74	4.03	4.77	
1919	Thomas L. Gilbert — Mrs. Frances Gilbert	Savings Bank	200.00	2%	30.85	4.64	4.64	30.85
1920	C. M. Dustin — S. A. Willgar	Savings Bank	100.00	2%	18.19	2.37	2.37	16.49
1920	Wesley Goodell	Savings Bank	75.00	2%	2.63	1.56	4.19	
1920	Caleb F. Ward — C. F. Ward	Savings Bank	75.00	2%	5.75	1.63	2.63	4.75
1921	Nathan Shattuck — Mrs. Lizzie Franklin	Savings Bank	50.00	2%		1.00	1.00	
1921	Mrs. Mary & Arthur Everett — Sarah Hayden	Savings Bank	100.00	2%	10.25	2.22	2.72	9.75
1921	T. M. Franklin — H. O. Franklin	Savings Bank	50.00	2%		1.00	1.00	
1922	William B. Piper — Harriet D. Piper	Savings Bank	50.00	2%		1.00	1.00	
1922	Selah Beale & Wife & Ida Farwell & Son—Jennie Palmer	Savings Bank	50.00	2%		1.00	1.00	
1923	Gilman Whittemore — Clara Whittemore	Savings Bank	25.00	2%		.50	.50	
1923	William Kemp — Julia Kemp	Savings Bank	100.00	2%	13.64	2.28	4.28	11.64
1923	Frank & Henry Cutting — Ada Blood	Savings Bank	100.00	2%	9.29	2.20	3.70	7.79

Date of Creation	Name of Donor	How Invested	Am't of Prin.	Rate Income on Int. nung Year	Income Expended During Year	Inc. on Hand End Year	Balance of
1923	Dwight Rich — Sarah I. Rich	Savings Bank	75.00	2%	4.21	1.59	3.69
1924	Harrison Pressey — Harrison Pressey	Savings Bank	100.00	2%	6.72	2.14	4.72
1924	Edd M. Cutting — Edd M. Cuting	Savings Bank	100.00	2%	15.58	2.32	3.32
1925	George P. Amsden — Executor	Savings Bank	50.00	2%		1.00	1.00
1925	Freeman P. Sanborn — Mary Sanborn	Savings Bank	100.00	2%	12.46	2.26	4.26
1925	Samuel H. Webster — Anna Webster	Savings Bank	100.00	2%	11.51	2.24	4.75
1925	D. B. & A. D. Dimick — Mrs. Lizzie Dimick	Savings Bank	100.00	2%		2.01	2.01
1925	O. W. Dimick & P. E. Fairfield — Mrs. Lizzie Dimick	Savings Bank	100.00	2%	1.60	2.04	3.64
1925	Carroll Dana Dimick — Mrs. Lizzie Dimick	Savings Bank	100.00	2%	2.85	2.07	4.92
1925	Rev. Jared Tozier — Their Children	Savings Bank	50.00	2%		1.00	1.00
1925	Leander W. Warren — Lewis W. Warren	Savings Bank	50.00	2%		1.00	1.00
1926	Lewis W. Warren — Lewis W. Warren	Savings Bank	50.00	2%		1.00	1.00
1926	Stephen A. Willigar — S. A. Willigar	Savings Bank	100.00	2%	10.48	2.22	4.22
1926	Joel Hemingway — Mrs. Abbie Hubbard	Savings Bank	100.00	2%	3.75	2.09	3.09
1926	Fred Palmer — Mrs. Jennie Palmer	Savings Bank	100.00	2%	7.53	2.16	3.25
1926	Sarah Conant — Frederick W. Conant	Savings Bank	50.00	2%		1.00	1.00
1926	Henry Pratt — Frank Pratt	Savings Bank	100.00	2%	9.65	2.20	3.20
1926	Alfred, Georginanns & Frederick Dodge — Mrs. H. E. Averill	Savings Bank	100.00	2%		2.01	2.01
1926	Thedora W. Wise — Mrs. Mary L. & Hattie Wise	Savings Bank	100.00	2%	13.09	2.27	3.30
1927	Asa Warren & Wife — Their Children	Savings Bank	50.00	2%		1.00	1.00
1927	Erastus Grant — Miss Isabella Grant	Savings Bank	150.00	2%	9.94	3.22	4.22
1928	Harry D. Franklin — Harry O. Franklin	Savings Bank	50.00	2%		1.00	1.00
1928	John Clark — Harland P. Clark	Savings Bank	100.00	2%	6.25	2.14	3.50
1929	Warren W. Parker — Archie Ames	Savings Bank	50.00	2%		1.00	1.00
1929	Sidney A. Converse & Benjamin Converse — Executor	Savings Bank	200.00	2%	15.49	4.33	4.33
1930	Georgia Wilson Johnson & Henry Wilson — Heirs	Savings Bank	50.00	2%		1.00	1.00
1930	George Flint & W. W. Balch — Walter Flint, Executor	Savings Bank	100.00	2%	7.10	2.15	3.15
1932	James Cook — Ralph Flint	Savings Bank	75.00	2%	1.97	1.55	
1932	Wesley Flint — Ralph Flint	Savings Bank	75.00	2%	2.97	1.57	4.54
1933	Charles E. Hewes & Oliver Hewes — Chas. E. Hewes	Savings Bank	200.00	2%	22.77	4.28	4.28
1934	Frank Frost & Lewis Matvia — Ida Johnson	Savings Bank	150.00	2%	4.15	3.10	3.85
1934	John Hall — Susan Hall	Savings Bank	200.00	2%	24.41	4.31	24.41
1936	Reuben Waite & Sarah Converse — Executor	Savings Bank	100.00	2%	5.10	2.11	3.11
1938	Arad J. Warren — A. J. Warren	Savings Bank	50.00	2%		1.00	1.00

Date of Creation	Name of Donor	How Invested	Am't of Prin.	Rate Income on Hand Beginning Year	Income During Year	Expended During Year	Balance of Inc. on Hand End Year
1938	Charles D. Sanborn — Arthur Sanborn	Savings Bank	100.00	2%	4.22	2.09	3.00
1938	Carroll S. Wells — Carrie B. Wells	Savings Bank	100.00	2%	4.02	2.09	3.11
1939	Isaac & Wesley Clark — Executor	Savings Bank	150.00	2%	3.72	3.09	4.15
1939	Augustus Storrs — Executor	Savings Bank	150.00	2%	8.22	3.18	5.38
1939	Irenus Pingree — Ada Cassidy	Savings Bank	100.00	2%	4.00	2.09	3.09
1939	Frank Baker & Sylvanus Hewes — Myra Hewes Tenney	Savings Bank	50.00	2%		1.00	1.00
1939	Fred Randlett — Mary N. Andrews	Savings Bank	100.00	2%	1.17	2.03	3.20
1940	Elmer F. Morrill — Mrs. E. F. Morrill	Savings Bank	100.00	2%	2.55	2.06	4.61
1940	Will E. Gilbert — Rosanna Gilbert	Savings Bank	100.00	2%	3.70	2.08	3.08
1940	David C. Churchill & David C. Churchill, Jr. — Alice G. Otis	Savings Bank	200.00	2%	5.98	4.14	5.98
1941	Cina Melvin — W. E. Chapman	Savings Bank	25.00	2%	.50	.50	
1943	I. N. & Sumner Perkins — C. C. Blake	Savings Bank	100.00	2%	1.51	2.04	3.55
1943	Zadok Gilbert — R. Maria Gilbert	Savings Bank	75.00	2%		1.51	1.51
1945	Solomon Bixby — Mrs. Edith Lathrop	Savings Bank	100.00	2%		2.01	2.01
1945	Frank C. Stetson — Frank C. Stetson Estate	Savings Bank	100.00	2%		2.01	2.01
1945	John A. Cook — Henry A. Blanding	Savings Bank	100.00	2%		2.01	2.01
1945	Albert Hobart — Nellie Hobart	Savings Bank	50.00	2%		1.00	1.00
1945	George Runnels — Mrs. Minnie Coburn	Savings Bank	100.00	2%		2.01	2.01
1946	Thomas Lambert — Anna Webster	Savings Bank	100.00	2%		2.01	2.01
1946	N. W. Hewes — Myra Tenney	Savings Bank	50.00	2%		1.00	1.00
1946	John, Ina, Della & Ernest Hewes — Addie Hewes	Savings Bank	50.00	2%		1.00	1.00
1946	Milton & Nina Wing — Nina Wing	Savings Bank	200.00	2%	2.00	4.06	2.00
1947	Elum Gilbert — Mary E. Noyes	Savings Bank	200.00	2%	2.00	4.06	2.00
1947	Fred Noyes — Mary E. Noyes	Savings Bank	200.00	2%	2.00	4.06	2.00
1947	John F. Elliott — Freeman H. Elliott	Savings Bank	100.00	2%		2.01	2.01
1948	George A. Pushee — Estate	Savings Bank	100.00	2%		2.01	2.01
1948	Emma W. Aldrich — Estate	Savings Bank	100.00	2%		2.01	2.01
1948	West S. & Julia F. Balch — Ralph W. Balch	Savings Bank	50.00	2%		1.00	1.00
1949	Ezra B. Alden — Luella Alden Estate	Savings Bank	100.00	2%		1.00	1.00
1949	Capital Reserve Fund — Bridge near residence of Lon Pike	Savings Bank	130.00	2%		2.01	.25
		Savings Bank	1,000.00				
TOTALS			12,904.46	400.33	243.96	243.61	347.68

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION**

Concord, New Hampshire

October 26, 1949

Board of Selectmen
Lyme, New Hampshire

Gentlemen:

In accordance with the vote of the town, the annual audit and examination of the accounts of the Town of Lyme has been made by this Division. This audit covered the period from the date of the previous audit, August 7, 1948, to September 16, 1949. Exhibits as hereafter listed are included as part of the report which is submitted herewith. The report is made up in two sections as follows:

- Section 1 — Fiscal Year Ended December 31, 1948
- Section II — Period from January 1 to September 16, 1949

Scope of Audit

Included in the audit and examination were the accounts and records of the Board of Selectmen, Tax Collector, Town Clerk, Road Agent and Trustees of Trust Funds.

Financial Statements

**Comparative Balance Sheets — December 31, 1947
—December 31, 1948: (Exhibit A)**

Comparative Balance Sheets as of December 31, 1947 and December 31, 1948, are presented in Exhibit A. As indicated therein, the Net Debt decreased by \$5,730.73 during the year.

Analysis of Change in Financial Condition: (Exhibit B)

The factors which affected the change in the financial condition of the town during the year were as follows:

Decreases in Net Debt

Net Budget Surplus	\$3,758.23	
Bonds Retired	2,000.00	
Collector's Excess Credits	4.00	
Underpayment of Town of Tax Sale	.12	
		<hr/>
		\$5,762.35

Increases in Net Debt

Decrease in Road Agent's Cash on Hand	\$ 22.39	
Decrease in Accounts Receivable	9.23	
		<hr/>
		31.62
		<hr/>
Net Decrease		\$5,730.73

Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues: (Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1948, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D) a net revenue surplus of \$2,358.34, plus a net unexpended balance of appropriations of \$1,399.89, resulted in a net budget surplus of \$3,758.23.

Statement of Bonded Indebtedness: (Exhibit E)

A statement of Bonded Indebtedness as of December 31, 1948, showing annual maturities of principal and interest, is included in Exhibit E.

Summary of Receipts and Expenditures: (Exhibit F)

A summary of receipts and expenditures for the fiscal year ended December 31, 1948, made up in accordance with the uniform classification of accounts is included in Exhibit F. Proof of the Treasurer's balance as of September 16, 1948, is indicated in Exhibit N.

Audit Procedure

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals or receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.

General Comments

Excess of Taxes Committed to Collector Over Budgetary Requirements:

It is noted that in 1948 the amount of the tax warrant committed to the Collector exceeded by \$1,358.99, the amount of taxes necessary to be raised to fulfill budgetary requirements and upon the basis of which the 1948 tax rate was determined. This is indicated herewith:

Amount of 1948 Tax Warrant Committed to Collector	\$45,448.84
Amount of 1948 Taxes Necessary to Fulfill Budgetary Requirements upon which Tax Rate was Determined	44,089.85
Excess of Taxes Committed to Collector over Budgetary Requirements	\$1, 358.99

The tax rate for 1948 was \$4.80 per hundred, therefore this excess commitment of \$1,358.99 represented taxes assessed on property valued at \$28,300.00. Had this valuation been included in the total valuation when the tax rate was determined, the rate for 1948 would have been reduced by \$0.15 to \$4.65 per hundred.

It is essential that the valuation of **all** taxable property be recorded by the Selectmen each year in the blotter books. After this has been completed the books should be balanced and proved before the summary inventory is submitted for approval of the tax rate. Careful attention to this procedure will avoid a situation as described herein.

Conclusion:

With minor exceptions the accounts and records of all town officials which were examined were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits is optional.

We extend our thanks to the officials of the Town of Lyme for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER
Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Alan R. Matthews, Auditor
Hugh J. Cassidy, Accountant

**LYME VOLUNTEER
FIRE DEPARTMENT REPORT
FINANCIAL REPORT EXPENDITURES**

Amount Paid Firemen — 1949

Raymond Balch	\$ 10.00
Kenneth Uline	8.00
Gerald Strout	11.00
Charles Pike	8.00
Stanley Jenks	3.00
Vinal Maguire	12.00
Harry Sanborn	8.00
Robert Goodrich	19.00
Edward Jenks	3.00
Allen Jenks	12.00
Charles Thompson	13.00
Leo Jenks	23.00
Harry Franklin	24.44
Donald Bean	12.00
Charles Tupper	1.00
Roy Abbott	4.00
Elbridge Jenks	3.00
Albert Paul	5.00
Charles Hewes	4.00
Emerson Woodard	2.00
William Horton	2.00
John Fields	4.00
Lenard Wing	2.00
Merton Jenks	1.00

TOTAL

\$194.44

Central Vermont Public Service Corp.	\$ 12.00
Guy E. Nichols, Gas, Oil, bolts & funnel	29.34
Merlyn Hanchett, cross chains, spark plugs, relining brakes and work on Fire Truck	42.97
Ralph Balch, Insurance	116.95
Goulds Oil Service	107.64
Rich Bros., stamped envelopes	1.27
Chester H. Dodge, Fire Extinguisher recharges	10.00
Gile & Co., Insurance	50.00
Harold K. Huntington, truck inspection	4.33

Harold Dower, chimney fuses, asbestos mittens	11.25
Bank Service charge	9.90
American Fire Equipment Co., new hose	90.00
	<hr/>
	\$485.65
Amount paid firemen	194.44
	<hr/>
	\$680.09

Expense of 1949

Balance on hand	\$ 21.41
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Financial Report — Receipts

Balance on hand Jan. 1, 1949	\$ 2.50
Town treasury	200.00
Town treasury	200.00
Town treasury	200.00
Town treasury	99.00
	<hr/>
	\$701.50
Balance on hand	21.41
Money received from Thetford, Vt.	
Town of Thetford	\$334.00
Bernard Tilden	90.00
	<hr/>
	424.00

Total number of fires attended 15:

 5 in Thetford, Vt.

 10 in Lyme and Lyme Center

The most serious fire in town was:

 Charles Tuppers

New Equipment Includes:

 Asbestos mittens, 200 ft. 1½" hose

Meetings and drills were held once a month with good attendance.

LYME TOWN LIBRARY

Financial Report

Receipts

Balance on hand Jan. 1, 1949	\$ 10.97	
Town appropriation	800.00	
Fines	8.05	
Interest on Savings Bank Funds	21.40	
Money received from individuals who purchased books through the library	2.00	
Books purchased through the library for the Utility Club	10.90	
Louise Washburn Memorial Fund	96.27	
Memorial Book Collection:		
1. Money given by individuals and organizations for purchase of World Book Encyclopedia	65.00	
2. Money left from Lyme Light Magazine used for the purchase of encyclopedia	13.75	
3. Balance of Lyme Light gift used for purchase of Memorial Books	6.00	
4. Money given by individuals for purchase of Memorial Books	19.33	
		<hr/>
		\$1,053.67

Expenditures

Mrs. R. A. Miles, librarian	125.00
Henry Pushee, janitor	80.00
Gulf Oil Corporation	100.83
Central Vermont Public Service	23.40
Checking Account Service Charge	7.05
Lucy King	19.00
S. F. Clafin Agency, magazines	55.75
Magazines purchased through P. T. A.	6.50
Booklist	10.00
The Utility Club (money collected for encyclopedia)	78.75
Supplies	86.44

Books	430.24	
H. W. Wilson Co.	7.60	
Postage	2.15	
		<hr/>
		\$1,032.71
Balance on hand January 1, 1950		20.96
		<hr/>
		\$1,053.67
Funds in Dartmouth Savings Bank		\$1,522.84

MRS. R. A. LAMPHERE,
Treasurer

LIBRARIAN'S REPORT

Resources:

Number of bound volumes at beginning of year	5,257
Number of volumes added by purchase	195
Number added by friends	65
Number added by the "State Aid to Library"	
fund to date	40
	<hr/>
	5,557
Worn out and discarded	120
	<hr/>
Total of bound volumes at end of year	5437

Circulation:

Adult Books		
Fiction	4120	
Non-fiction	520	
	<hr/>	
		4640
Juvenile Books		
Fiction	4850	
Non-fiction	390	
	<hr/>	
		5240
		<hr/>
Total Circulation		9880
Number of registered borrowers		250

The children of Lyme have read more books this year than in any other period. The children from the Lyme Center School and the Chesley School visited the Library this fall. This was the first visit to the Library for many children. Their appreciation cannot be expressed by mere words. Their teachers and other friends exchange the books often for these schools not convenient to the Library.

To hold the interest of the adult patrons, new books are added every month. By purchase and gift of magazines, a variety to suit all ages is available. They are Saturday Evening Post, Popular Mechanics, Good Housekeeping, Red Book, American, McCalls, Ladies Home Journal, Woman's Home Companion, National Geographic, Christian Herald, Time, Hygeia, Parents' Magazine, for the children, Open Road, Activities and Wee Wisdom.

Thirty-nine fine books were added by the Washburn Memorial fund and several outstanding books to the World War II Collection. Books furnished by the "State Aid" fund to Libraries which qualify by improvement of service, are arriving. Soon a new Encyclopedia will be available which represents the co-operation of all, including the children's pennies.

Respectfully submitted

MRS. R. A. NILES

Librarian

REPORT ON FOREST FIRES

Frank H. Bailey, Warden	\$24.62
Willis Claflin, Deputy Warden	10.10
Leo Jenks, Deputy Warden	8.25
Sargent Goodhue, Deputy Warden	10.05
Will Dary, Deputy Warden	12.57
Hugh Bryan, Deputy Warden	8.25
	<hr/>
	\$74.84
Number of Forest Fire Reports	3
Number of Actual Forest Fires	0
Number of Permits issued	40

Forest Fire Tools and Equipment on Hand

11 Knapsack Pumps	1 Portable Pump
15 Shovels	1700 feet 1½" Hose
15 Fire Rakes	200 feet ¾" Hose
6 Hazel Hoes	12 Wire Brooms
6 Pulaski Tools	450 feet 2½" Hose
10 Axes	1 General Fire Truck
1 Crosscut Saw and Wedge	1 1000 Gal. Water Tank
12 Lanterns	1 300 Gal. Booster Tank
20 Water Pails	1 Flame Thrower
3 Canteens	1 Grid Map
1 Burning Out Torch	1 O. C. D. Pump Unit

Forest Fire Warden

FRANK H. BAILEY

Deputy Forest Fire Wardens

WILLIS CLAFLIN	WILL DAY
LEO JENKS	SARGENT GOODHUE
	HUGH BRYAN

FOREST FIRES — Our Most Shameful Waste

Everyone apparently fears fire but too many are careless with it. This is particularly true of fires in and near woodlands. Official figures show that more than 98 percent of all forest fires result from human carelessness and can be prevented. Consequently, we may say "Forest Fires are our most shameful waste."

Annual forest fire losses are tremendous and their effects far reaching. Such fires destroy the raw products of the forests, the protection forests provide for game and the supply of ground water. They upset local economies by drawing men from gainful employment and requiring the expenditure of public funds to extinguish them.

Our forest fire organization is doing a good job in keeping the size of fires small but the number of fires is increasing. In 1949 there were 100 more fires in New Hampshire than in 1948, but they burned 500 acres less. For the warden and his deputies to do the job they are capable of, they must have the co-operation of the public — YOU!

The primary objective of all fire fighters is PREVENTION — fire stoppage. This is the goal toward which your local forest fire warden and his deputies are constantly working. It can be achieved ONLY if YOU and YOU co-operate with them. It is worth YOUR effort and can be accomplished by:

1. Being careful with fire in or near woodland, being particularly careful with matches and cigarettes.
2. Securing the required **written permit** from the warden when the ground is not covered with snow.
3. Insisting that others be careful and comply with burning requirements.
4. Calling the warden promptly when fire is detected and aiding him to extinguish it.

Let's reduce the number of forest fires and eliminate our most shameful waste.

FRANK H. BAILEY

Forest Fire Warden

George F. Richardson, Jr.

District Fire Chief

LYME SCHOOL DISTRICT

School Board

Mr. Carroll Washburn, Chairman	1950
Mr. Rexford Moulton	1951
Mr. Arthur Derby, Secretary	1952

Treasurer

Mildred M. Grant

Superintendent

Howard F. Mason

Teachers

January 1, 1950

Chesley I - VIII	Mrs. Augusta Downs
Center III - VI	Mrs. Estelle Emery
Center I & II	Mrs. Charlotte Perkins
Plain V & VI	Mr. Elwyn Farnham
Plain VII & VIII	Mr. Chester Palmer
Plain III & IV	Mrs. Arlene B. Rich
Plain I & II	Mrs. Bertha Woodward
Music (All Schools)	Mrs. Rena Horton

School Nurse

Henrietta Higginbotham

GRADUATING CLASS OF 1949

Lois J. Fowler	Jane A. Bacon
Barbara Gray	Barbara Bailey
Kenneth Humiston	Joyce Brady
Donna Morris	Ruth C. Braman
Gene R. Moulton	Sally Chase
Ronald A. Piper	Alice R. Clark
Douglas Trottier	Howard DeGoosh
Jess A. Wilmott	Dorothy E. Drew
Hazel L. Young	Lane Durgin

WARRANT

STATE OF NEW HAMPSHIRE

Grafton, SS.

School District of Lyme

To the Inhabitants of the School District of Lyme qualified to vote in District Affairs:

You are hereby notified to meet at the Church Hall on the fourteenth day of March, 1950, at 1:30 p. m. to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To hear the reports of Agents, Auditors, Committees, or other officers heretofore chosen, and pass any vote relating thereto.
6. To choose Agents, Auditors, Committees in relation to any subject embraced in this Warrant.
7. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state equalization fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.
8. To see if the district will raise and appropriate the sum of \$300.00 to purchase the following land: starting at a stone post at the southeast corner of Chatellier's

property, thence in an easterly direction approximately 113 feet to a stone post; thence in northerly direction approximately 110 feet to a stone post; thence in an easterly direction approximately 50 feet to a stone post; thence in a northerly direction 30 feet to an iron pipe; thence in a westerly direction approximately 175 feet to an iron pipe set on the westerly line of Chatellier's property; thence in a southerly direction 107 feet to the place of beginning.

With the approval of the Budget Committee.

9. The Town Budget Committee would like the opinion of the voters of the school district on the following question "Should the Lyme School District consider a contract making Thetford Academy the high school for all Lyme pupils."

10. To transact any other business that may legally come before this meeting.

Given under our hands and seals at said Lyme this
day of February A. D., 1950.

CARROLL WASHBURN
REXFORD MOULTON
ARTHUR DERBY

School Board

A true copy of Warrant—Attest

CARROLL WASHBURN
REXFORD MOULTON
ARTHUR DERBY

School Board

Arthur B. Derby

R E P O R T
of an audit and examination
of the accounts
of the
LYME SCHOOL DISTRICT
for the fiscal year ended June 30, 1949
made by
THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
September 23, 1949

Concord, New Hampshire
September 29, 1949

Certificate of Audit

This is to certify that we have audited the accounts and records of the Lyme School District for the fiscal year ended June 30, 1949 and found them to be in good order. In our opinion the Exhibits presented herewith reflect the true financial condition of the School District, together with the results of operations for the fiscal year ended June 30, 1949.

Respectfully submitted,

HAROLD G. FOWLER
Director

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Alan R. Matthews, Auditor
Hugh J. Cassidy, Accountant

LYME SCHOOL DISTRICT

INDEX

EXHIBITS:

- A — Comparative Balance Sheets and Reconciliation of Change in Surplus.
- B — Comparative Statement of Appropriations and Expenditures.
- C — Comparative Statement of Estimated and Actual Revenues and Budget Summary.
- D — Classified Summary of Receipts and Expenditures.
- E — Summary of Receipts and Expenditures and Proof of Treasurer's Balance.

EXHIBIT A
LYME SCHOOL DISTRICT
Comparative Balance Sheets
Fiscal Years Ended June 30, 1948 and 1949

	June 30, 1948	June 30, 1949
Assets	\$ 178.85	\$ 46.45
Cash on Hand		
Liabilities		
Liabilities	\$ -0-	\$ -0-
Surplus	178.85	46.42
Total Liabilities & Surplus	\$ 178.85	\$ 46.42
Reconciliation of Decrease in Surplus		
Surplus — June 30, 1948	\$ 178.85	\$ 46.42
Surplus — June 30, 1949		46.42
Decrease in Surplus		
Factor Affecting Decrease in Surplus:		\$ 132.43
Net Budget Deficit (Exhibit C)		\$ 132.43

EXHIBIT B **LYME SCHOOL DISTRICT**

Comparative Statement of Appropriations and Expenditures Fiscal Year Ended June 30, 1949

Title of Account	Appropriations 1948-49	Expenditures	Balance	
			Unexpended	Overdraft
	\$	\$	\$	\$
Salaries of District Officers	251.00	267.10		16.10
Superintendent's Salary	399.00	374.00	25.00	
Tax for State Wide Supervision	398.00	398.00		
Salaries of Other Administrative Personnel	25.00	203.00		178.00
Supplies & Expenses	425.00	329.82	95.18	
Principals' & Teachers' Salaries	15,675.00	15,024.30	650.70	
Books & Other Instructional Aids	500.00	180.41	319.59	
Scholars' Supplies	500.00	1,100.31		600.31
Supplies & Other Expenses	130.00	9.40	120.60	
Salaries of Janitors	1,300.00	1,524.50		224.50
Fuel or Heat	600.00	623.70		23.70
Water, Light, Supplies & Expenses	400.00	257.14	142.86	
Repairs & Replacements	1,000.00	715.96	284.04	
Health Supervision	310.00	303.00	7.00	
Transportation	7,380.00	7,847.94		467.94
Tuition	6,400.00	7,180.70		780.70
Special Activities & Special Funds	25.00	-0-	25.00	
Teachers' Retirement		584.38		584.38
Insurance, Treasurer's Bonds, Etc.	150.00	171.06		21.06
Land & New Buildings	300.00	298.90	1.10	
New Equipment	100.00	1,717.82		1,617.82
Special Deficiency Appropriation	2,500.00	-0-	2,500.00	
	<u>\$38,768.00</u>	<u>\$39,111.44</u>	<u>\$4,171.07</u>	<u>\$4,514.51</u>

EXHIBIT C

LYME SCHOOL DISTRICT

Comparative Statement of Estimated and Actual Revenues Fiscal Year Ended June 30, 1949

Source:

Source	Revenues		Excess	Deficit
	Estimated	Actual		
State Aid	\$12,511.21	\$12,511.21	\$	\$ 0
Dog Licenses	200.00	402.86	202.86	

Other Estimated:

Trust Fund Income		56.04		
Refunds	55.00	7.11	8.15	
Total	<u>\$12,766.21</u>	<u>\$12,977.22</u>	<u>\$211.01</u>	<u>\$ 0</u>

Budget Summary

Overdrafts of		
Appropriations	\$4,514.51	
Unexpended Balances of		
Appropriations	<u>4,171.07</u>	
Net Overdraft of		
Appropriations		\$343.44
Actual Revenues	\$12,977.22	
Estimated Revenues	<u>12,766.21</u>	
Net Revenue Surplus		<u>211.01</u>
Net Budget Deficit		\$132.43

EXHIBIT D
LYME SCHOOL DISTRICT
Classified Summary of Receipts and Expenditures
Fiscal Year Ended June 30, 1949

Receipts

State Aid:

Equalization & General	\$12,511.21
------------------------	-------------

Local Taxation:

Current Appropriation	\$23,501.79
Special Appropriation	2,500.00

26,001.79

Other Sources:

Dog Licenses	\$ 402.86
Trust Fund Income	56.04
Refunds	7.11

466.01

Total Receipts from All Sources	\$38,979.01
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Balance on Hand — July 1, 1948	178.85
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Grand Total	\$39,157.86
-------------	-------------

Expenditures

Administration:

Salaries of District Officers	\$ 267.10
Superintendent's Salary	374.00
Tax for State Wide Super- vision	398.00
Salaries of Other Adminis- trative Personnel	203.00
Supplies & Expenses	329.82

\$ 1,571.92

Instruction:

Principals' & Teachers' Salaries	\$15,024.30
Books & Other Instructional Aids	180.41
Scholars' Supplies	1,100.31
Supplies & Other Expenses	9.40

16,314.42

EXHIBIT D (Continued)

LYME SCHOOL DISTRICT

Classified Summary of Receipts and Expenditures Fiscal Year Ended June 30, 1949

Expenditures (Continued)

Operation of School Plant:

Salaries of Janitors	\$ 1,524.50	
Fuel or Heat	623.70	
Water, Light Supplies & Expenses	257.14	
	<hr/>	\$ 2,405.34

Maintenance of School Plant:

Repairs & Replacements		715.96
Auxiliary Activities:		
Health Supervision	\$ 303.00	
Transportation	7,847.94	
Tuition	7,180.70	
	<hr/>	15,331.64

Fixed Charges:

Teachers' Retirement	\$ 584.38	
Insurance, Treasurer's Bonds, Etc.	171.06	
	<hr/>	755.44

Capital Outlay:

Land & New Buildings	\$ 298.90	
New Equipment	1,717.82	
		2,016.72

Total Expenditures For All Purposes	\$39,111.44
Balance on Hand — June 30, 1949	46.42
Grand Total	<hr/> \$39,157.86

EXHIBIT E

LYME SCHOOL DISTRICT

Summary of Receipts and Expenditures and Proof of Treasurer's Balance Fiscal Year Ended June 30, 1949

Balance on Hand —		
July 1, 1948	\$	178.85
Receipts During Year		<u>38,979.01</u>
		\$39,157.86
Expenditures During Year		<u>39,111.44</u>
Balance on Hand —		
June 30, 1949	\$	46.42

Proof of Balance

Balance in the Dartmouth Na-		
tional Bank — As Per State-		
ment June 29, 1949	\$	1,768.07
Less: Checks Outstanding		<u>1,721.65</u>
Balance on Hand —		
June 30, 1949	\$	46.42

DETAILED STATEMENT OF PAYMENTS

1948— 1949

I — Salaries of District Officers

A. E. Derby	\$ 62.10	
Rexford Moulton	50.00	
Carroll Washburn	55.00	
Mildred Grant	100.00	
	<hr/>	\$ 267.10

II — Superintendent's Salary (local share)

Mrs. Robert Evans	374.00	
	<hr/>	374.00

III — Tax for Statewide Supervision

F. Gordon Kimball	398.00	
	<hr/>	398.00

IV — Salaries of Admin. Personell

Ruth Rogers	25.00	
Hanover School District	175.00	
Mrs. R. E. Weeden	3.00	
	<hr/>	203.00

V — Supplies and Expenses

Harold Chesley	4.00
Zelma H. Bates	17.00
Paul F. Poehler, Jr.	2.78
Maude D. Greenwood	3.00
N. E. Tel. & Tel. Company	58.67
Carroll Washburn	18.35
Daniel Thompson	18.00
Nichols Hardware	13.67
Chester H. Dodge	1.25

Frank D. Webb	4.00
Mrs. Robert Evans	100.00
Central Vt. Public Service Corp.	1.75
Lyme Congregational Church	10.00
Hanover Transfer Company	6.00
Howard F. Mason	5.20
Hanover School District	30.52
Willey's Express	3.00
Frank Bailey	2.00
William Wright	1.19
Mildred E. Grant	12.89
Chester D. Pike	11.00
Service Charge	5.55
	<hr/>
	329.82
Total Administration	<hr/>
	\$ 1,567.12

VI — Principal's and Teacher's Salaries

Collector of Internal Revenue	\$1,500.10
Teacher's Retirement Board	637.40
N. H. — Vt. Hospitalization Service	82.50
Arlene Rich	1,716.01
Charlotte Perkins	1,724.66
Katherine Bryant	1,581.66
Estelle Emery	1,784.66
Bertha Woodward	1,651.87
Rena Horton	200.00
William Wright	2,190.77
Elwyn Farnham	1,864.67
Nettie DeGoosh	60.00
Mrs. Ruth Wright	30.00
	<hr/>
	\$15,024.30

VII — Books and other Instructional Aids

Allyn and Bacon	37.76
Ginn and Co.	15.93
Iroquois Publishing Co.	16.36
MacMillan Co.	8.08

Edward E. Babb Co.	22.24
World Book Co.	7.31
Hamilton Publishing Co.	6.12
C. C. Birchard Co.	5.93
Scott, Foresman and Co.	13.45
Silver Burdett Co.	2.09
Row, Peterson and Co.	3.36
American Book Co.	9.66
Webster Publishing Co.	14.64
McCormick-Mathers Publishing Co.	.96
Charles Scribner's Sons	7.70
Follett Book Company	8.82
	<hr/>
	\$ 180.41

VIII — Scholar's Supplies

Cory-Hewitt Press, Inc.	3.75
MacMillan Co.	45.11
Rochester Germicide Co.	68.73
D. M. Pond	2.81
Cascade Paper Co.	379.41
R. E. Lane	2.16
McCormick-Mathers Publishing Co.	47.33
Webster Publishing Co.	97.90
James Champion	25.22
World Book Co.	4.50
Charles Scribner's Sons	26.06
Wilcox and Follet Co.	7.27
Arlene Rich	6.20
Scott, Foresman and Co.	166.71
C. C. Birchard and Co.	11.76
White River Paper Co.	43.90
Row, Peterson and Co.	3.60
J. L. Hammett Co.	27.04
Silver Burdett Co.	36.16
Follett Book Co.	16.30
American Book Co.	4.64
Fletcher's	3.00
Edward Babb Co.	18.19
California Test Bureau	4.91
Putnam's Drug Store	11.73
Nichols Hardware	11.86

Estelle Emery	1.20
Rand McNally Co.	1.33
Gledhill Bros. Inc.	4.78
Handy Folio Music Co.	6.00
Dartmouth Co-operative	2.50
William Wright	2.25
Ruth Wright	6.00
	<hr/>
	\$ 1,100.31

IX — Salaries of Clerical Assistants

X — Supplies and other Expenses

Donald B. Grover	3.75
California Test Bureau	2.48
William R. Wright	3.17
	<hr/>
	9.40
	<hr/>
Total Instruction	\$16,314.42

OPERATION OF SCHOOL PLANT

XI — Salaries of Janitors

Earl Perkins	409.00	
E. P. Dimick	409.00	
Lucy Webb	389.00	
Frank Chesley	202.00	
Alice M. Cutting	115.50	
	<hr/>	\$ 1,524.50

XII — Fuel or Heat

Nichols Hardware	568.20	
Ed Webb	38.00	
Walter A. Malmquist	15.50	
Arthur B. Chesley	2.00	
	<hr/>	\$ 623.70

XIII — Water, Light, Supplies and Expenses

N. H. Electric Corp., Inc.	46.00	
Central Vt. Public Service Corp.	122.68	
White River Paper Co.	52.27	
Hanover Hardware Co.	8.60	
Nichols Hardware Co.	8.77	
D. M. Pond and Son	16.75	
Rich Bros.	6.82	
Rochester Germicide Co.	3.25	
	<hr/>	\$ 257.14
Total Operation of School Plant		\$ 2,405.34

MAINTENANCE OF SCHOOL PLANT

XIV — Repairs and Replacements

Trumbull Nelson Co.	3.77	
Nichols Hardware	30.73	
Daniel Thompson	54.00	
Mildred R. Uline	469.74	
Gledhill Bros., Inc.	2.60	
E. C. Perkins	58.50	
Perley Ward	6.00	
Hathorn's Inc.	4.62	
N. P. Clough and Co., Inc.	28.69	
The Shepard Co., Inc.	5.75	
A. L. Woodward and Sons	6.00	
George W. Rand and Son	19.56	
Frank Webb	26.00	
	<hr/>	\$ 715.96
Total Maintenance of School Plant		\$ 715.96

AUXILIARY AGENCIES

XV — Health Supervision

Henrietta Higginbotham	288.00	
Eila K. Karwoski	15.00	
		<hr/>
		\$ 303.00

XVI — Transportation - High

George Bacon	101.88
Arthur Chesley	33.96
William Stevens	33.96
Harrison Generaux	67.92
Ethel Brady	33.96
Louise Druge	33.96
Howard De Goosh	101.88
Kenneth Elder	33.96
Ira Granger	33.96
Solon Hill	33.96
Laurence Ragan	33.96
Charles Tupper	33.96
Ruth Rogers	33.96
Leon Waterburn	67.92
Lee Cutting	33.96
Mary Pushee	33.96
David Pushee	67.92
Albert Wing	33.96
Hazel Gray	67.92
Mildred Smith	33.96
Millard Uline	67.92
Homer Wilmott	33.96
Roy Balch	67.92
Willis Claffin	67.92
L. A. Jenks	33.96
Joseph A. Land	16.98
George W. Aldrich	33.96
Donald Record	67.92
Louise Young	33.96
Merlyn Hanchett	33.96
Chester Jenks	67.92
Elbridge Jenks	33.96
Dorothy Flanders	33.96

R. D. Small	33.96	
Mason E. Balch	33.96	
Richard Chatellier	33.96	
R. W. Gamage	33.96	
Harry A. Small	67.92	
		<hr/>
		\$ 1,748.94

Elementary

Wendell Dennis	2,506.00	
Homer Wilmott	1,790.00	
Harold Chesley	1,080.50	
Vivian Piper	716.00	
Sargent Goodhue	6.50	
		<hr/>
		\$ 6,099.00
		<hr/>
		\$ 7,849.94

XVII — Tuition

Thetford Academy	708.39	
Lebanon School District	250.00	
Plymouth Teachers College	3,016.06	
Hanover School District	3,206.25	
		<hr/>
		\$ 7,180.70
Total Auxiliary Agencies		\$15,331.64

FIXED CHARGES

XIX Retirement

Teachers Retirement Board	560.00	
N. H. State Employees Board	24.38	
	<hr/>	\$ 584.38

XX — Insurance, Treasury Bonds and Expenses

Ralph W. Balch	171.06	
	<hr/>	\$ 171.06
Total Fixed Charges		<hr/> \$ 755.44

CAPITOL OUTLAY

XXI Land and New Buildings

Roy C. Abbott	298.90	
	<hr/>	\$ 298.90

XXIII New Equipment

Daniel Thompson	35.70	
Gledhill Bros., Inc.	1,634.45	
G. W. Rand and Son	46.50	
Central Scientific Co.	1.17	
	<hr/>	\$ 1,717.82
Total Capitol Outlay		<hr/> \$ 2,016.72
GRAND TOTAL		<hr/> \$39,111.44

LYME SCHOOL BUDGET

Administration		Spent 1948-49	Budget 1949-50	Estimated Budget
				1950-51
I	Salary of District Officers	\$ 267.10	\$ 281.00	\$ 271.00
II	Superintendent's Salary (local share)	374.00	396.00	364.91
III	Tax for Statewide Super- vision	398.00	394.00	430.00
IV	Salaries of other Administra- tive Personnel	205.00	232.50	252.24
V	Supplies and Expenses	329.82	264.00	281.00

INSTRUCTION

VI	Principals and Teachers Salaries	15,024.30	15,800.00	15,850.00
VII	Books and other In- structional Aids	180.41	550.00	550.00
VIII	Scholars Supplies	1,100.31	500.00	500.00
IX	Salaries of Clerical Assistant	0	0	0
X	Supplies and other Expenses	9.40	171.00	171.00

OPERATION OF SCHOOL PLANT

XI	Salaries of Janitors	1,524.50	1,425.00	1,465.00
XII	Fuel or Heat	623.70	650.00	700.00
XIII	Water, Light and Jan- itor Supplies	257.14	335.00	305.00

MAINTENANCE OF SCHOOL PLANT

XIV	Repairs and Replacements	715.96	500.00	500.00
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AUXILIARY AGENCIES AND SPECIAL ACTIVITIES

XV	Health Supervision	303.00	385.00	415.00
XVI	Transportation	7,847.94	6,120.00	6,300.00
XVII	Tuition	7,180.70	10,225.00	12,900.00
XVIII	Special Activities and Special Funds	0	100.00	60.00

FIXED CHARGES

XIX	Retirement	584.34	659.00	687.00
XX	Insurance and Expenses	171.06	165.00	165.00
XXI	Lands and New Buildings	298.90		
XXIII	New Equipment	1,717.82	115.00	250.00
	Bills of Previous Year		2,500.00	
Total		<hr/> \$39,111.44	<hr/> \$41,767.50	<hr/> \$42,417.15
Receipts		<hr/> \$12,977.22	<hr/> \$ 3,105.81	<hr/> \$ 2,357.29
To be Raised by Taxation		<hr/> (\$26,001.79)	<hr/> (\$38,761.69)	<hr/> (\$40,059.86)

ANNUAL REPORT OF THE SUPERINTENDENT

To the School Board and Citizens of Lyme,

I hereby submit my second annual report as your Superintendent of Schools.

TEACHERS

The most important and necessary part of any school system is obviously the teachers. Lyme is indeed fortunate, in times such as these, to have several capable local teachers who are willing to serve in their home town schools. The problem starts when we are forced to fill vacancies. The shortage of elementary teachers is still with us and very probably will exist for many years to come. The nation has never before experienced such a huge number of births as have been recorded in the past few years. Many, including the census bureau, thought this would stop several years ago, but the actual census figures indicate that the high birth rates are still continuing. All of these children will need teachers. Yet only 58 trained elementary teachers will be graduated in New Hampshire this year to fill an anticipated 250 vacancies.

Lyme is a lovely New England town, located in beautiful surroundings and composed of nice, friendly people. Why, then, is it so difficult to obtain teachers? The state requires that all teachers have at least four years of special college education in order to teach. This seems rather high, but we must remember that teaching today is quite different from what it was 20-30 years ago, and it is constantly advancing and improving. As there is a great shortage of teachers, those that are available can be quite choosy. What do they want? (1) Higher salaries — beginning teachers, with no experience, were paid a minimum of \$2,200 last year (some received \$2,400 and \$2,500). No teacher in Lyme except the Principal receives as much as \$2,200. (2) location near a large center of population. (3) good transportation facilities. (4) good and reasonable living accommodations. (5) modern well lighted and well heated buildings. (6) an adequate amount of supplies, materials, equipment and books. Some of these things Lyme could supply by the expenditure of more money.

Last summer, we interviewed, wrote to, or considered over twenty candidates for the position at the Chesley School. Some of these were eventually ineligible because of inadequate training. Others proved to be unsatisfactory for other reasons. At the last moment, just a few days before school opened, we were able to engage Mrs. Augusta Downs. Her work in the Chesley School has been very satisfactory and she is well liked by both pupils and the teachers. It is hoped that she will remain with us.

REPAIRS

Lyme again showed its resourcefulness and yankee spirit by having several rooms painted at the Plain School by volunteer labor, the only cost to the school district being for paint. A similar project was carried out at the Center School by the pupils under the direction of Mrs. Emery. This really is a great improvement as it lightens up the dark unpleasant appearance of these old rooms. Several loads of fill have been added to the school yard at the Plain in an attempt to eliminate the mud hole which existed there formerly. We plan to seed the front semi-circle and grow a nice lawn there in the future.

The greatly increased enrollment at the Chesley School (a total of 28 at one time) required drastic measures. Early in the fall the partition separating the entry way and the classroom was ripped out, making it all one large classroom. A simple windbreak was built outside the main door to prevent snow and wind rushing every time the door was opened. A fire escape door was placed in the rear of the building. The remaining half of the roof was shingled and a few minor repairs were performed.

HIGH SCHOOL

The second highest item in your budget is for high school tuition. This is a payment required by law. Current tuition rates are as follows: Hanover, \$175.00; Orford, \$181.02; Lebanon, \$150.00; and Thetford \$150.00. We anticipate that the tuition rates next year will be: Hanover \$225.00; Orford \$225.00; Lebanon \$175.00; and Thetford \$150.00. In the past, towns were liable for tuitions only up to the state average for "instructional

costs". Starting with the next school year they will be liable for tuition up to the state averages for "all costs". It is, therefore, possible for tuition rates to go even higher than \$225.00. It is also evident from the vote taken at the last school district meeting that many people believe the town should pay for the transportation of these high school pupils.

SPECIAL PROGRAMS

Much interest has been created in developing a good hot lunch program for all the schools. Due to the lack of sufficient funds, equipment and room nothing has been done about this. Pupils simply bring a bottle of soup, or similar food, to school, which is heated just before noon-time. This plan seems to be working fairly well.

The state department of health promised to send its dental trailer to Lyme so that all of the children could have their teeth examined, cleaned, and treated with fluorine. This has been delayed because the department lost their dental hygienist and has not had sufficient funds to obtain another.

All children in grades 1, 3, and 7 are being given a careful medical examination by Dr. Putnam with the assistance of Nurse Higginbotham. If difficulties are noted a card is sent home to the parents so that they will be made aware of the problem.

SUGGESTIONS FOR IMPROVEMENTS IN THE BUILDINGS

I hope the painting program which has been started will be continued so that eventually all the buildings will be painted inside and out.

The electric lights in all the buildings are inadequate according to modern standards and should be changed. The recommended standard is 30 foot-candles of light on the student's desk. It is doubtful if, on a dark day, the present lighting system will produce 5 foot-candles. The School Board has planned to start improving this situation next year.

A few years ago a program was started in which the school seats and desks were gradually being replaced

with new modern equipment. Due to the huge decrease in state aid this program has stopped. I hope that it can be resumed at the earliest possible time.

All the schools except the Chesley School have running water and flush toilets. Should they be given the same advantages as the pupils at the Center and Plain?

MISCELLANEOUS

The Whipple School was sold in September for \$200.00 to Mr. William Stowell and a quit claim deed was executed to this effect.

A State audit of the school books was made by the State Tax Commission at the request of the last school district meeting. They found everything in fine shape. A complete report of their findings is printed elsewhere in this annual report.

With the purchase by the transporters of several new busses, the transportation of the Lyme children has been greatly improved. No serious problems have developed this year. However, there will always be difficulties as long as the mud conditions exist on the country roads.

At the beginning of the school year a workshop was held for all the teachers in this Union and the Lebanon Union. Under the leadership of experts from the state department and Teachers Colleges, the teachers received some excellent ideas on the subject of reading. It was so successful that the teachers have asked that a similar one be held next year.

There are troublesome times when practically everyone is concerned about rising costs and the increase in the tax rate. One of the main reasons for the increase in the tax rate was the reduction of state aid voted by the legislature, when they reduced this item from \$2,000,000.00 to \$400,000.00. Lyme had formerly received \$12,511.21. This year they obtained only \$2,504.39. This loss of over \$10,000.00 was a serious blow to Lyme.

Efforts will be made in the special session of the legislature and in future legislative sessions to increase the amount allotted for state aid. Certainly small towns like Lyme need this aid in properly supporting their

public schools. At present, there is too great a load being placed on the real estate tax-payer. The children of Lyme deserve an educational opportunity equal to that of children in other towns. With adequate state aid this will be no problem. In the meantime, in spite of the unfair burden, I know that Lyme will not neglect its children.

Parents and teachers have worked hard to maintain good schools in Lyme. It has indeed been a pleasure to work with you in this endeavor and it is my sincere hope that we can continue with a constantly improving program so that our boys and girls may be well prepared for the complex world which they must eventually cope with. I want to take this opportunity to extend to all those who have worked with me, school board, teachers, parents, P. T. A., doctor, bus drivers and janitors, my sincere thanks for their untiring efforts in behalf of the next generation.

Respectfully submitted,

HOWARD F. MASON

Superintendent of Schools

VITAL STATISTICS

Births Reported for the Year 1949

- Jan. 3 — Lewis Glen—Glen R. and Marion (Harris) Buzzell*
- Mar. 11 — Bonnie Irene—Franklyn K. and Sheila (Sillo-way) Conrad**
- Mar. 17 — Brenda—Loyd D. and Nadine (George) Hill**
- Mar. 22 — Russell Ralph—Charles R. and Mertie (Uline) Balch**
- Apr. 21 — Dennis Lee—Robert L. and Marian (Dennis) Goodrich**
- June 17 — David Richard—Fred O. Jr. and Edna (Hutch-ins) Stearns*
- June 22 — Susan Jean—Donald E. and Mabel (O'Don-nell) Pushee**
- July 3 — Mildred Alida—John H. and Mildred (Mahan) Johnson**
- July 3 — Ruth Janice—David G. and Olive (Greenwood) Fowler*
- July 5 — Lawrence Mark—Matthew A. and Shirley (Laurent) Durgin*
- July 18 — Eugene Alan—Lenwood R. and Viola (Laflore) Wilmott*
- Aug. 4 — Carolyn Mary—Harold M. and Frances (Ash-ley) Chesley**
- Aug. 12 — Diana Susan—Edward T. and Elizabeth (Davis) Olsen**

- Aug. 19 — Doris Ann—George M. and Joanne (Brady) Lawson**
- Aug. 31 — Arthur Dwight—Charles C. and Betty (Schwotzer) Pike*
- Sept. 12 — Thomas Gordon—Harold L. and Dorothy (Hazen) Cloud**
- Sept. 18 — Rachel Lee—David R. and Barbara (Snelling) Berry*
- Oct. 14 — Rachel Irene—Russell W. and Irene (Briggs) Gamage**
- Nov. 26 — Lucienne—Manfred E. and Joan (Edgar) Bernhard*
- Dec. 6 — Anna Maria—John D. and Fedorka (Kurelmeyer) Piper*
- Dec. 23 — Nancy Carol—Harry A. and Daisy (Melendy) Small***

* Lebanon

** Hanover

*** Lyme

Marriages Reported for the Year 1949

- Jan. 14 — Harvey D. Roche, Lyme, and Dorothy E. Sanders, Grantham
- Jan. 23 — Donald E. Pushee, Lyme, and Mabel C. O'Donnell, Vershire, Vt.
- Jan. 24 — Floyd A. Wistner, Warren, N. H., and Evelyn R. Lucius, Lyme
- Mar. 26 — Jesse L. Roberts, Lyme, and Josephine M. Thompson, Hanover
- Apr. 10 — Malcolm D. Wing, Lyme, and Mary DeGoosh, Lyme
- May 28 — Fred O. Stearns, Jr., Lebanon, and Edna R. Hutchins, Lyme
- June 12 — Wendell I. Pixley, S. Strafford, Vt., and Margaret L. Brockway, Lyme
- Aug. 6 — Albert W. Pushee, Lyme, and Minnie A. Small, Lyme
- Aug. 16 — George M. Lawson, Lyme, and Joanne D. Brady, Lyme
- Aug. 20 — Raymond A. Melendy, Lyme, and Etta Mae Pike, Lyme
- Nov. 27 — Roger C. Jenks, Lyme, and Ruth E. Godfrey, E. Thetford, Vt.

Deaths Reported for the Year 1949

Feb. 23 — Carl A. Stahnke, Lyme	63
Mar. 4 — Warren J. Shattuck, Lyme	85
Mar. 12 — Edith M. Lathrop, Lebanon, N. H.	89
Apr. 5 — Dana A. Derby, Ashland, N. H.	84
Apr. 10 — George A. Marshall, Concord, N. H.	73
July 29 — Lillian B. Judd, Hanover, N. H.	66
Sept. 5 — George H. Shattuck, Woodstock, Vt.	44
Sept. 23 — Milo J. Terry, Lyme	93
Dec. 26 — William R. Stowell, Lyme	64

